

FILED  
U.S. DISTRICT COURT  
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MONTANA

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JAN 23 2015  
Clark, U.S. District Court  
District of Montana  
Billings

CR

**ATTORNEY FOR PLAINTIFF**  
**UNITED STATES OF AMERICA**

**IN THE UNITED STATES DISTRICT COURT**  
**FOR THE DISTRICT OF MONTANA**  
**GREAT FALLS DIVISION**

UNITED STATES OF AMERICA,  Plaintiff,  vs.  FRANK GREGORY HENRY and MELODY BILLY HENRY,  Defendants.	CR-15-6-GF-BMM  <u>INDICTMENT</u>  WILLFUL FAILURE TO FILE A FEDERAL INCOME TAX RETURN Title 26 U.S.C. § 7203 (Counts I, II) (Penalty: One year imprisonment, \$25,000 fine, one year supervised release, and costs of prosecution)  FEDERAL INCOME TAX FRAUD/FILING A FALSE RETURN Title 26 U.S.C. § 7206(1) (Counts III-V) (Penalty: Three years imprisonment, \$100,000 fine, one year supervised release, and costs of prosecution)
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THE GRAND JURY CHARGES:

COUNT I

That on or about April 15, 2010, at Box Elder, in the State and District of Montana, the defendant, FRANK GREGORY HENRY, having had and received gross income of \$80,330, and by reason of such gross income, was required by law, following the close of the calendar year 2009 and on or before April 15, 2010, to make an income tax return to the Internal Revenue Service stating specifically the items of his gross income and any deductions and credits to which he was entitled, and well knowing and believing all of the foregoing, the defendant, FRANK GREGORY HENRY did willfully fail, on or about April 15, 2010, in the District of Montana and elsewhere, to make an income tax return, in violation of 26 U.S.C. § 7203.

COUNT II

That on or about April 15, 2010, at Box Elder, in the State and District of Montana, the defendant, MELODY BILLY HENRY, having had and received gross income of \$114,398, and by reason of such gross income, was required by law, following the close of the calendar year 2009 and on or before April 15, 2010, to make an income tax return to the Internal Revenue Service stating specifically the items of her gross income and any deductions and credits to which she was entitled, and well knowing and believing all of the foregoing, the defendant, MELODY BILLY HENRY, did willfully fail, on or about April 15, 2010, in the District of

Montana and elsewhere, to make an income tax return, in violation of 26 U.S.C. § 7203.

COUNT III

That on or about October 17, 2011, at Box Elder, in the State and District of Montana, the defendants, FRANK GREGORY HENRY and MELODY BILLY HENRY, did willfully make and subscribe a return, statement, and other document, which contained and was verified by a written declaration made under the penalties of perjury, and which they did not believe to be true and correct as to every material matter, that is, the defendants, FRANK GREGORY HENRY and MELODY BILLY HENRY, filed a 2010 Form 1040 U.S. Individual Income Tax Return under penalties of perjury, in which they claimed \$118,906 in business expenses, and a business loss of \$53,436, then and there well knowing that they had not incurred business expenses to that extent or in that amount, or suffered a business loss to that extent or in that amount, in violation of 26 U.S.C. § 7206(1).

COUNT IV

That on or about April 17, 2012, at Box Elder, in the State and District of Montana, the defendants, FRANK GREGORY HENRY and MELODY BILLY HENRY, did willfully make and subscribe a return, statement, and other document, which contained and was verified by a written declaration made under the penalties of perjury, and which they did not believe to be true and correct as to every material

matter, that is, the defendants, FRANK GREGORY HENRY and MELODY BILLY HENRY, filed a 2011 Form 1040 U.S. Individual Income Tax Return under penalties of perjury, in which they claimed \$136,840 in business expenses, and a business loss of \$64,640, then and there well knowing that they had not incurred business expenses to that extent or in that amount, or suffered a business loss to that extent or in that amount, in violation of 26 U.S.C. § 7206(1).

COUNT V

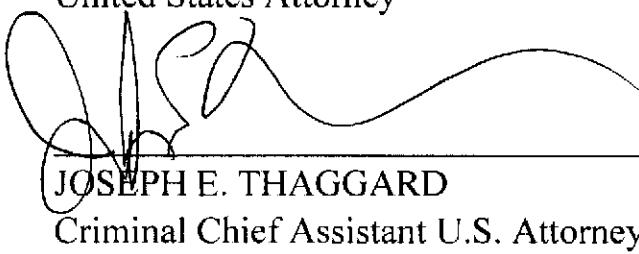
That on or about October 23, 2013, at Box Elder, in the State and District of Montana, the defendants, FRANK GREGORY HENRY and MELODY BILLY HENRY, did willfully make and subscribe a return, statement, and other document, which contained and was verified by a written declaration made under the penalties of perjury, and which they did not believe to be true and correct as to every material matter, that is, the defendants, FRANK GREGORY HENRY and MELODY BILLY HENRY, filed a 2012 Form 1040 U.S. Individual Income Tax Return under penalties of perjury, in which they claimed \$135,146 in business expenses, and a business loss of \$10,609, then and there well knowing that they had not incurred business expenses to that extent or in that amount, or suffered a business loss to that extent or in that amount, in violation of 26 U.S.C. § 7206(1).

A TRUE BILL.

Foreperson signature redacted. Original document filed under seal.



MICHAEL W. COTTER  
United States Attorney



JOSEPH E. THAGGARD  
Criminal Chief Assistant U.S. Attorney

2-10-15 @ 10:00 a.m.  
with JTJ in 6.F.

Crim. Summons  Both

Warrant: \_\_\_\_\_

Bail: \_\_\_\_\_